UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

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Civil Action No. 03 30298 MAP DISTRICT COURT

JAMES TULGAN.

Plaintiff

V.

BERKSHIRE ARMORED CAR SERVICES CO., INC. PROFIT SHARING PLAN, BERKSHIRE ARMORED CAR SERVICES CO., INC., GERARD S. REDER AND JACQUELINE POWERS

Defendants

PLAINTIFF'S ANSWER TO COUNTERCLAIM OF DEFENDANT BERKSHIRE ARMORED CAR SERVICES CO., INC. PROFIT SHARING PLAN

FIRST DEFENSE

- 1. The defendant in counterclaim admits the allegations in paragraph 1 of the counterclaim.
- 2. The defendant in counterclaim admits the allegations in paragraph 2 of the counterclaim except to state his residential address is 53 Edison Avenue.
- 3. The defendant in counterclaim admits he was employed by the defendant Berkshire Armored Car Services Co., Inc. for approximately eight years.
- 4. The defendant in counterclaim denies the allegations in paragraph 4 of the counterclaim.

SECOND DEFENSE

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All claims asserted in paragraph 4 are barred by the applicable statutes of limitations.

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THIRD DEFENSE

Claims asserted in paragraph 4 were terminated by accord and satisfaction and release.

The Defendant in Counterclaim, By his Attorney,

Robert L. Leonard, Esquire Doherty, Wallace, Pillsbury

& Murphy, P.C.

One Monarch Place, Suite 1900 Springfield, MA 01144-1900

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CERTIFICATE OF SERVICE

I, Robert L. Leonard, Esq., hereby certify that on January 16, 2004, I served a copy of the foregoing document on the parties to the case by mailing a copy of the same postage prepaid to:

Jack E. Houghton, Jr., Esq. 78 Bartlett Avenue Pittsfield, MA 01201

Robert L. Leonard, Esq.